

BASTROP INDEPENDENT SCHOOL DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

March 31, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
REVENUES								
Property Tax Collection (including penalty & interest)	\$ 55,910,767	\$ 55,910,767	\$ 54,876,301	98.15%	\$ 69,711,325	\$ 51,994,993	\$ 43,753,202	84.15%
Other Local and Intermediate Sources	\$ 651,500	\$ 655,080	\$ 2,242,231	342.28%	\$ 1,332,000	\$ 4,810,131	\$ 1,677,405	34.87%
State Program Revenues	\$ 70,568,265	\$ 71,633,710	\$ 35,809,698	49.99%	\$ 49,432,262	\$ 71,334,182	\$ 31,816,772	44.60%
Federal Program Revenues	\$ 1,805,000	\$ 2,140,770	\$ 2,534,088	118.37%	\$ 1,933,300	\$ 563,506	\$ 668,291	118.60%
Other Sources - Fund Balance	2,000,000	\$ 2,000,000	-			\$ -		
Total Revenues	\$ 130,935,532	\$ 132,340,327	\$ 95,462,318	72.13%	\$ 122,408,887	\$ 128,702,812	\$ 77,915,670	60.54%
EXPENDITURES								
11 - Instructional	\$ 75,644,785	\$ 74,725,577	\$ 43,392,375	58.07%	\$ 73,538,495	\$ 73,604,658	\$ 31,775,044	43.17%
12 - Instructional Resources and Media Services	\$ 1,103,207	\$ 1,103,207	\$ 623,595	56.53%	\$ 1,140,704	\$ 1,135,880	\$ 443,641	39.06%
13 - Curriculum and Instructional Staff Development	\$ 1,906,477	\$ 1,840,990	\$ 1,101,243	59.82%	\$ 2,076,218	\$ 1,995,854	\$ 1,051,352	52.68%
21 - Instructional Leadership	\$ 1,941,292	\$ 1,947,792	\$ 1,123,113	57.66%	\$ 1,528,466	\$ 1,732,919	\$ 1,003,146	57.89%
23 - School Leadership	\$ 7,918,428	\$ 7,923,574	\$ 5,664,300	71.49%	\$ 7,488,099	\$ 7,438,141	\$ 3,907,990	52.54%
31 - Guidance, Counseling and Evaluation Services	\$ 4,954,157	\$ 4,703,120	\$ 3,005,353	63.90%	\$ 4,357,230	\$ 4,555,530	\$ 2,111,555	46.35%
32 - Social Work Services	\$ 723,667	\$ 723,667	\$ 166,832	23.05%	\$ 288,248	\$ 294,748	\$ 46,871	15.90%
33 - Health Services	\$ 1,496,547	\$ 1,536,766	\$ 742,428	48.31%	\$ 1,255,030	\$ 1,364,830	\$ 585,197	42.88%
34 - Student (Pupil) Transportation	\$ 8,188,000	\$ 9,822,540	\$ 7,501,178	76.37%	\$ 5,870,189	\$ 8,541,332	\$ 3,904,939	45.72%
36 - Cocurricular/Extracurricular Activities	\$ 4,302,586	\$ 4,306,048	\$ 3,031,754	70.41%	\$ 4,534,287	\$ 4,256,080	\$ 2,113,907	49.67%
41 - General Administration	\$ 3,933,332	\$ 4,382,778	\$ 2,879,354	65.70%	\$ 3,994,088	\$ 3,949,380	\$ 2,224,760	56.33%
51 - Plant Maintenance and Operations	\$ 11,551,268	\$ 11,204,144	\$ 7,763,845	69.29%	\$ 8,197,803	\$ 11,594,978	\$ 6,657,355	57.42%
52 - Security and Monitoring Services	\$ 2,786,888	\$ 2,824,556	\$ 2,121,204	75.10%	\$ 2,940,474	\$ 2,953,155	\$ 1,609,087	54.49%
53 - Data Processing Services	\$ 1,533,097	\$ 1,882,617	\$ 1,432,527	76.09%	\$ 2,126,569	\$ 1,953,136	\$ 954,667	48.88%
61 - Community Services	\$ 235,627	\$ 235,777	\$ 9,462	4.01%	\$ 336,082	\$ 60,627	\$ 14,834	24.47%
71 - Debt Services	\$ 1,049,500	\$ 1,049,500	\$ 449,514	42.83%	\$ 1,233,437	\$ 1,233,437	\$ 741,651	60.13%
81 - Facilities Acquisition and Construction	\$ -	\$ 1,000	\$ 1,000	100.00%	\$ -	\$ -	\$ -	
93 - Payments to SSA	\$ 526,220	\$ 435,511	\$ 41,200	9.46%				
95 - Payments to JJAEP	\$ -	\$ 90,709	\$ -		\$ 526,220	\$ 526,220	\$ 40,274	7.65%
99 - Other Intergovernmental Charges	\$ 1,140,454	\$ 1,600,454	\$ 1,184,541	74.01%	\$ 977,248	\$ 1,511,907	\$ 738,877	48.87%
Other Financing Uses	\$ -	\$ -			\$ -	\$ -	\$ -	
Total Expenditures	\$ 130,935,532	\$ 132,340,327	\$ 82,234,818	62.14%	\$ 122,408,887	\$ 128,702,812	\$ 59,925,147	46.56%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 13,227,500		\$ -	\$ -	\$ 17,990,523	

*Negative numbers are attributable delays in state aid revenue

BASTROP INDEPENDENT SCHOOL DISTRICT

FOOD SERVICE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

March 31, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
REVENUES								
Local and Intermediate Sources	\$ 695,975	\$ 745,975	\$ 505,388	67.75%	\$ 912,000	\$ 962,000	\$ 388,362	40.37%
State Program Revenues	\$ 38,552	\$ 38,552	\$ 50,059	129.85%	\$ 38,500	\$ 43,500	\$ 10,093	23.20%
Federal Program Revenues	\$ 7,490,225	\$ 7,490,225	\$ 5,861,659	78.26%	\$ 5,750,000	\$ 8,795,999	\$ 3,681,679	41.86%
Total Revenues	\$ 8,224,752	\$ 8,274,752	\$ 6,417,106	77.55%	\$ 6,700,500	\$ 9,801,499	\$ 4,080,134	41.63%
EXPENDITURES								
35 - Food Service	\$ 8,224,752	\$ 8,274,752	\$ 6,193,361	74.85%	\$ 6,700,500	\$ 9,601,499	\$ 4,019,852	41.87%
51 - Maintenance	-	-	-			\$ 200,000		
Total Expenditures	\$ 8,224,752	\$ 8,274,752	\$ 6,193,361	74.85%	\$ 6,700,500	\$ 9,801,499	\$ 4,019,852	41.01%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 223,746		\$ -	\$ -	\$ 60,282	

BASTROP INDEPENDENT SCHOOL DISTRICT

DEBT SERVICE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

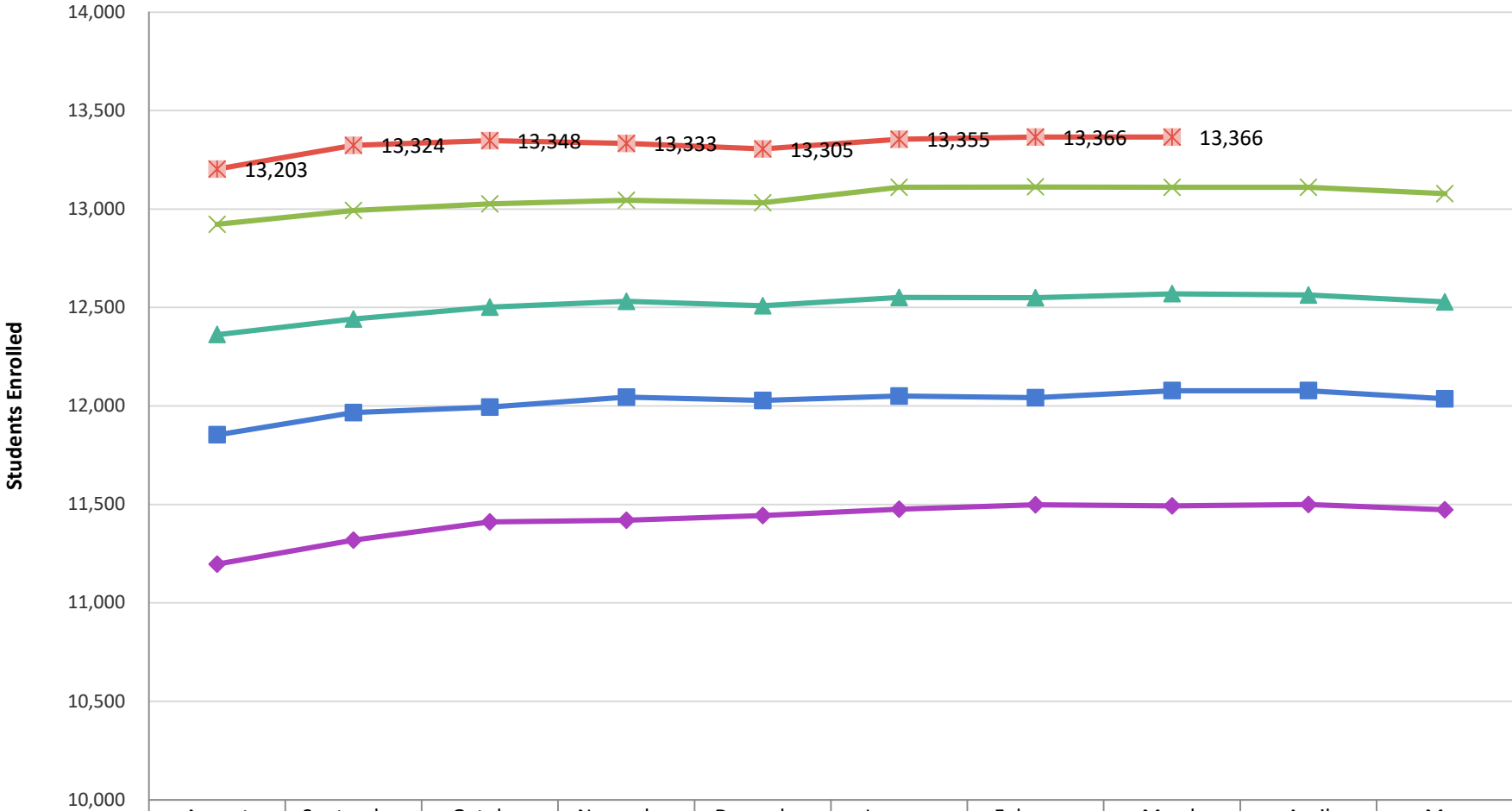
March 31, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
REVENUES								
Property Tax Collection (including penalty & interest)	\$ 33,510,471	\$ 33,510,471	\$ 32,814,075	97.92%	\$ 30,561,454	\$ 30,561,454	\$ 25,927,227	84.84%
Other Local and Intermediate Sources	\$ 250,000	\$ 250,000	\$ 759,209	303.68%	\$ 30,000	\$ 30,000	\$ 546,198	1820.66%
State Program Revenues	\$ 200,000	\$ 200,000	\$ 3,294,486	1647.24%	\$ 200,000	\$ 200,000	\$ 397,605	0.00%
Other Financing Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
Total Revenues	\$ 33,960,471	\$ 33,960,471	\$ 36,867,770	108.56%	\$ 30,791,454	\$ 30,791,454	\$ 26,871,030	87.27%
EXPENDITURES								
71 - Debt Service	\$ 33,960,471	\$ 33,960,471	\$ 35,523,604	104.60%	\$ 30,791,454	\$ 30,791,454	\$ 5,265,415	17.10%
Other Financing Uses	-	-	-		-	-	-	
Total Expenditures	\$ 33,960,471	\$ 33,960,471	\$ 35,523,604	104.60%	\$ 30,791,454	\$ 30,791,454	\$ 5,265,415	17.10%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 1,344,166		\$ -	\$ -	\$ 21,605,615	

*Negative numbers are attributable to low tax collections in August

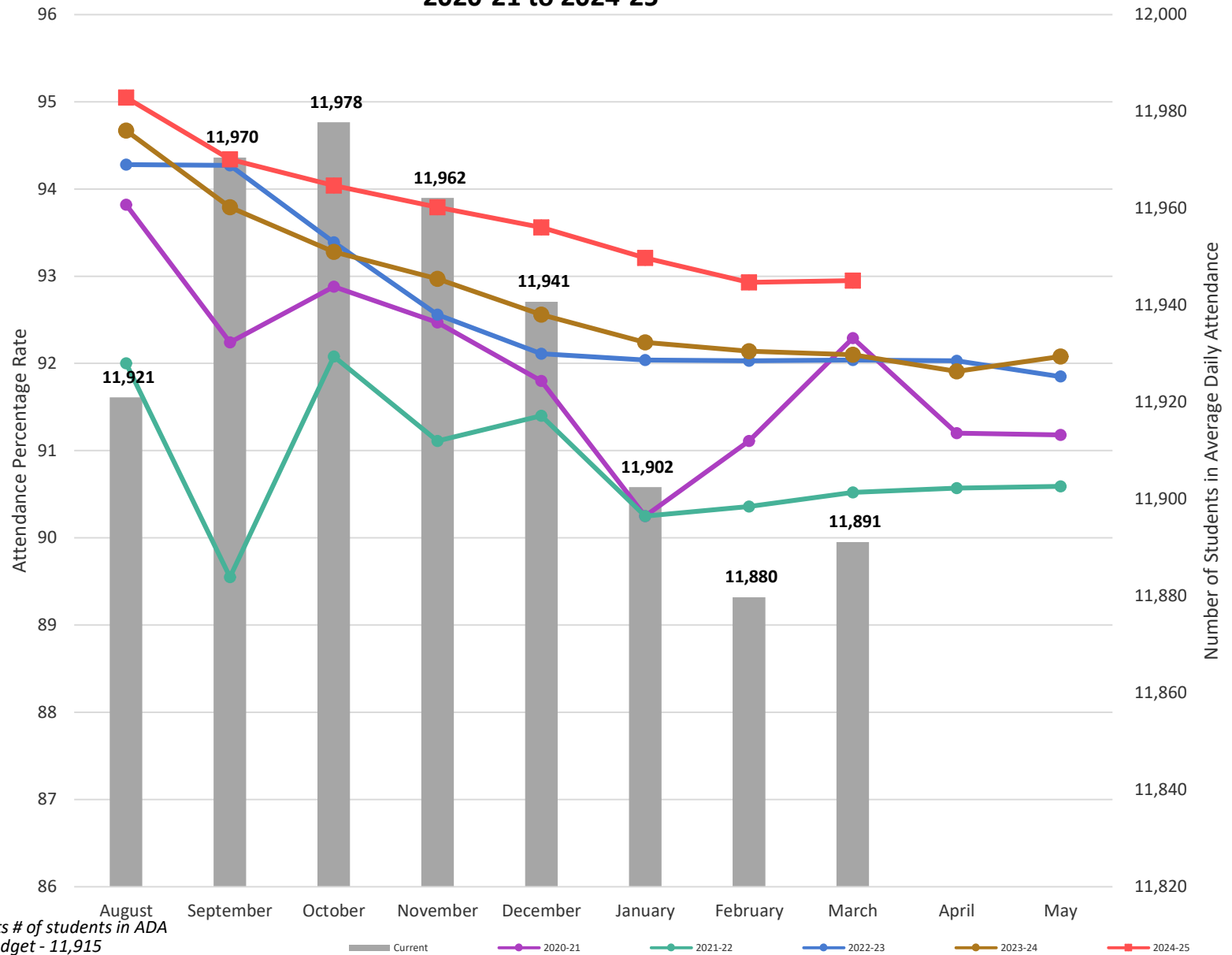
Enrollment Comparison by Month

2020-21 to 2024-2025



	August	September	October	November	December	January	February	March	April	May
◆ 2020-21	11,197	11,319	11,411	11,419	11,444	11,476	11,498	11,493	11,500	11,473
■ 2021-22	11,854	11,967	11,994	12,045	12,028	12,050	12,042	12,078	12,078	12,037
▲ 2022-23	12,363	12,441	12,502	12,531	12,509	12,551	12,549	12,570	12,563	12,528
✕ 2023-24	12,923	12,993	13,026	13,045	13,032	13,110	13,113	13,110	13,111	13,078
✕ 2024-25	13,203	13,324	13,348	13,333	13,305	13,355	13,366	13,366		

Average Daily Attendance Comparison by Month 2020-21 to 2024-25




* Right axis represents # of students in ADA

**ADA in Adopted Budget - 11,915

**Investment Report
April 2025**

Investment Company	Interest Rate	Weighted Average Maturity				
TexPool	4.33%	37				
TexPool Prime	4.47%	42				
Lone Star	4.33%	26				
First National Bank	4.52%					
Fund	Beginning Balance	Deposit	Withdrawal	Interfund Transfers/ Adjustments	Monthly Interest Earned	Ending Balance
TexPool Local Gov't Pool						
2007 Bond Fine Arts	\$ 3,743	\$ -	\$ -		\$ 14	\$ 3,757
Debt Service	\$ 6,765,955	\$ -	\$ -		\$ 24,908	\$ 6,790,863
Food Service	\$ 3,320,861	\$ -	\$ -		\$ 12,225	\$ 3,333,086
Food Service Workers Comp	\$ 219,178	\$ -	\$ -		\$ 807	\$ 219,985
Operating Fund	\$ 6,905,366	\$ 2,250,540	\$ -	\$ -	\$ 28,372	\$ 9,184,279
Operating Workers Comp	\$ 677,158	\$ -	\$ (2,256)		\$ 2,486	\$ 677,388
Scholarships	\$ 268,196	\$ -	\$ -		\$ 987	\$ 269,183
2021 Bond Projects	\$ 11,950,217	\$ -	\$ -		\$ 43,993	\$ 11,994,210
2023 Bond Projects	\$ 13,994,339	\$ -	\$ (9,023,297)		\$ 47,218	\$ 5,018,260
TexPool Prime Pool						
2021 Bond Projects	\$ 33,212,808	\$ -	\$ -		\$ 126,057	\$ 33,338,865
2023 Bond Projects	\$ 186,583,922	\$ -	\$ -		\$ 708,168	\$ 187,292,090
Lone Star						
Capital Projects '02	\$ 178,919	\$ -	\$ -		\$ 657	\$ 179,576
Coca-Cola Project	\$ 2,098	\$ -	\$ -		\$ 8	\$ 2,106
Debt Service	\$ 19,603,846	\$ 838,062	\$ -	\$ -	\$ 73,708	\$ 20,515,616
Operating Fund - Corp Overnight Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund - Govt Overnight Fund	\$ 51,456,155	\$ 1,514,309	\$ (17,000,000)	\$ 2,501	\$ 171,583	\$ 36,144,548
Workers' Comp Fund	\$ 752,013	\$ -	\$ -	\$ (2,501)	\$ 2,756	\$ 752,267

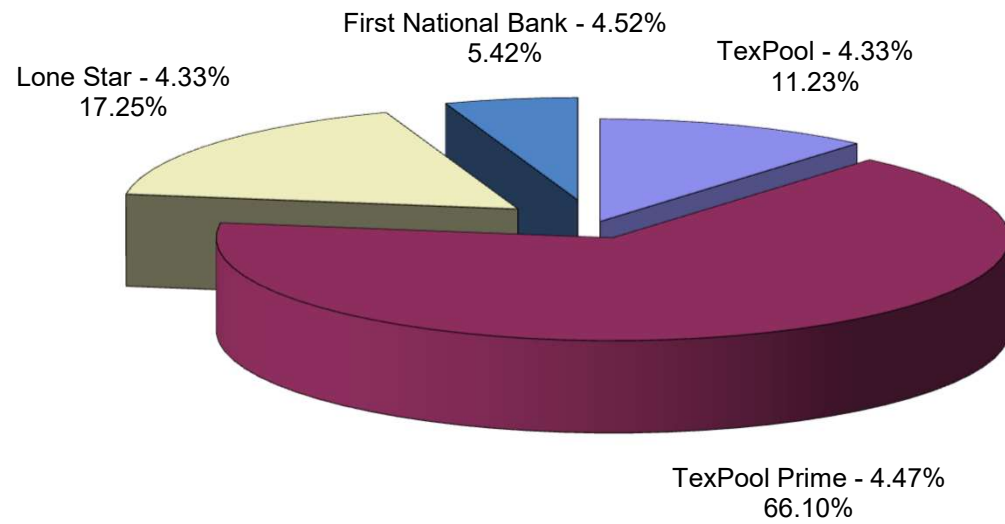
Report submitted by:


June Crawford, Special Revenues Coordinator

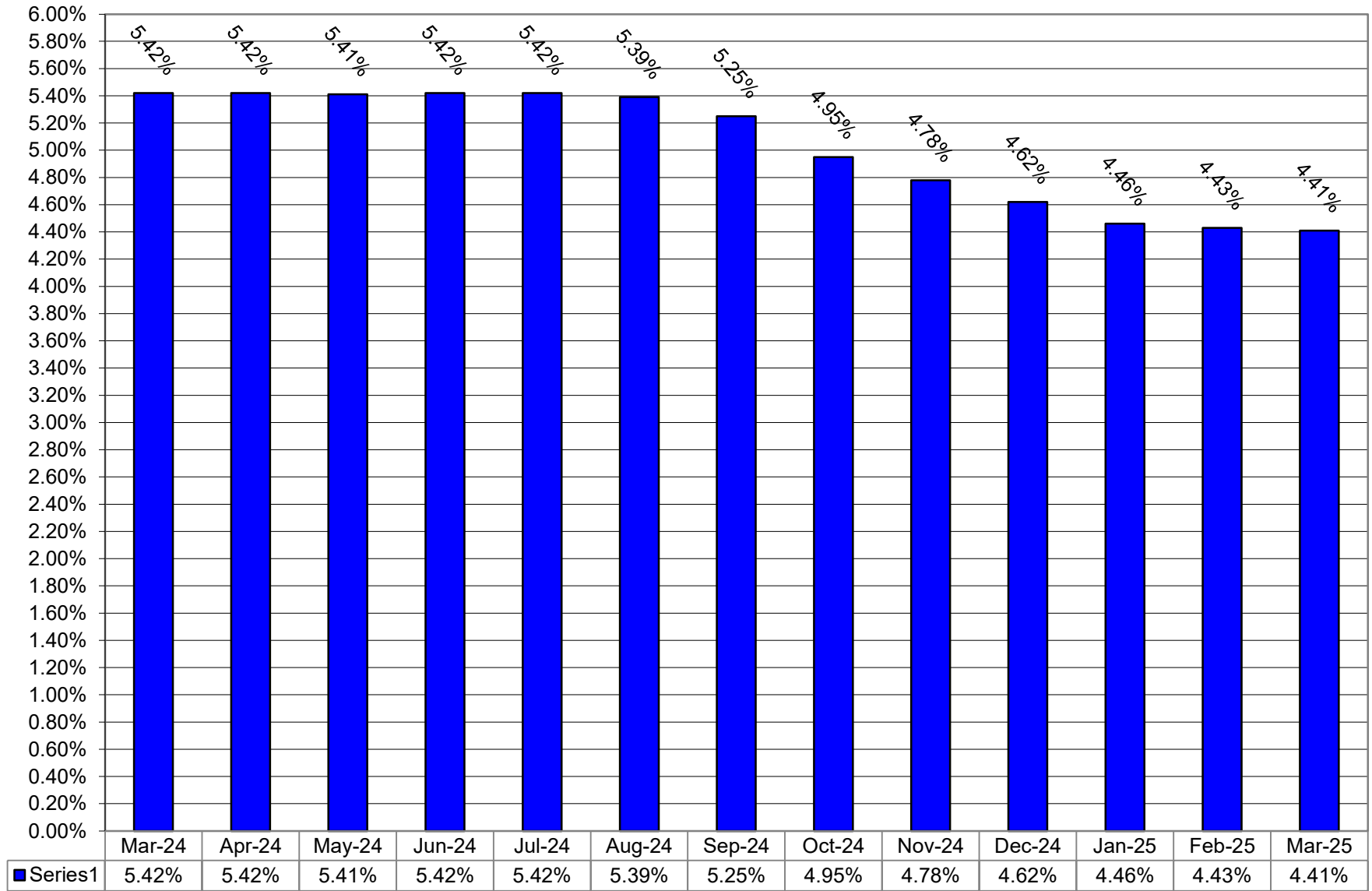
State law and Board Policy require quarterly reports regarding the District's investments. This agenda item meets the requirement of Section 2256.023 of the Public Funds Investment Act.

The District currently invests only in interlocal governmental investment pools ("pools") which allow withdrawal on same day basis. The book value of the pools is considered to be the market value so the balances as of the report dates are also the market values.

INVESTMENT SUMMARY APRIL 2025
INTEREST RATE AND PERCENT INVESTED



Investment Interest Rate History



BISD BANK BALANCE REPORT

for April 2025

	Ending Balance 03/31/2025	Highest Balance
Accounts Payable Clearing	4,045,153.56	4,173,843.73
Food Service	1,121,527.05	1,117,768.75
Interest & Sinking	12,039.03	11,995.43
Operating	7,187,399.44	7,076,885.62
Payroll Clearing	1,881,908.27	5,341,631.85
Student Activity	53,122.48	53,049.48
C46 & C47 Medical Savers	320,373.98	306,328.49
BALANCE IN ACCOUNTS	\$ 14,621,523.81	\$ 18,081,503.35
DEPOSITORY PLEDGES		
First National Bank	\$ 21,837,951.42	
FDIC Insurance	\$ 250,000.00	
TOTAL DEPOSITORY PLEDGES	\$ 22,087,951.42	

**Bastrop I.S.D. 906 Farm Street Bastrop, TX 78602**

March 2025

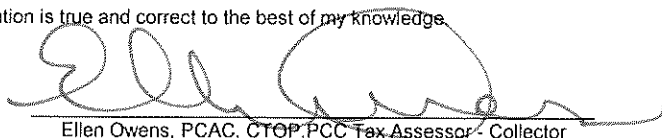
Ellen Owens Tax Assessor - Collector's Report

Current Year Taxes	This Month	Year to Date
Original Current Roll		\$ 90,462,522.02
Adjustments	\$ (106,080.01)	\$ 354,455.32
Total Adjusted Roll		\$ 90,816,977.34
Current Taxes Collected	\$ 1,788,562.93	\$ 84,671,010.76
Current P & I Collected	\$ 139,209.52	\$ 262,547.29
Current Taxes Collected Adjustments	\$ 3.55	\$ 49,732.30
Balance Current Taxes Collectable		\$ 6,195,698.88
Percent of Current Taxes Collected	2%	93%
% of Collections in previous year at this time	1%	92%
Rollback Taxes	This Month	Year to Date
Original Rollback Roll		\$ 13,571.11
Adjustments	\$ -	\$ 172,473.52
Total Adjusted Rollback Roll		\$ 186,044.63
Rollback Taxes Collected	\$ 8,672.70	\$ 79,450.50
Rollback P & I Collected	\$ -	\$ -
Rollback Taxes Collected Adjustments	\$ -	\$ -
Balance Rollback Taxes Collectable		\$ 106,594.13
Delinquent Taxes	This Month	Year to Date
Delinquent Taxes Outstanding		\$ 7,578,069.56
Adjustments	\$ (42,760.82)	\$ (583,755.30)
Total Adjusted Delinquent Roll		\$ 6,994,314.26
Delinquent Taxes Collected	\$ 342,662.80	\$ 2,514,707.23
Delinquent Taxes Collected Adjustment	\$ 2.11	\$ (122,205.24)
Total Delinquent Balance Collectable		\$ 4,357,401.79
Percentage of Delinquents Collected	5%	42%
% of Delinquents Collected last year at this time	3%	41%
Delinquent P & I Collected	\$ 137,340.89	\$ 836,695.15
Attorney Fees Collected	\$ 75,526.55	\$ 546,119.21
5% of the Rendition Penalties to BCAD	\$ 32.15	\$ 369.41
Grand Total Collections	\$ 2,491,943.24	\$ 88,910,160.73

I hereby certify the above reported information is true and correct to the best of my knowledge.

Submitted

4-3-25


Ellen Owens, PCAC, CTOP, PCC Tax Assessor - Collector